

D-1040 (NR)

City of Detroit Income Tax Individual Return — NON Resident 1998

STAMP DLN HERE

or Fiscal Year Beginning

M M D D

1998, Ending

M M D D y y y y

Social Security Number

Spouse's Social Security Number

Check here if this return is for a deceased taxpayer

\$

First Name

MI

Last Name

Spouse's First Name

MI

Spouse's Last Name

Home Address (Number and Street or Rural Route)

City or Town

State

Zip Code

A. FILING STATUS:

☐ Single

EXEMPTIONS: REGULAR

65 or OVER

BLIND

DEAF

DISABLED

C. YOURSELF

D. SPOUSE

E. Number of Dependent Children

List all dependents on page 2, part 4.

F. Number of Other Dependents

List all dependents on page 2, part 4.

G. TOTAL Number of Exemptions

Add lines C,D,E and F.

H. Amended return? > ☐ y1. Is this amended return as a result of a federal audit? ☐ y

J. If Yes, enter the federal determination date

M M D D y y y y

INCOME AND ADJUSTMENTS

Dollars

Corns

1. Total Detroit Income from W-2 wages (page 2, Schedule N line 5)

(work location: _____)

☐ 1

. 0 0

2. Other Income (or losses) (from page 2, Schedule J, Line 5))

☐ 2

. 0 0

3. Subtotal (add lines 1 and 2)

☐ 3

0 0

4. Deductions from Income (from page 2, Schedule M Line 5)

☐ 4

0 0

5. Subtotal (line 3 less line 4)

☐ 5

. 0 0

6. Exemption amount (multiply the total number of exemptions from line G by \$750.00) ...

☐ 6

0 0

7. Net Income (line 5 less line 6)

☐ 7

0 0

8. Renaissance Zone Deduction (attach Renaissance Zone Deduction Schedule)

☐ 8

0 0

9. Total Income Subject to Tax (line 7 less line 8)

☐ 9

0 0

10. Tax (multiply line 9 by .015 (1.5 %))

☐ 10

0 0

PAYMENTS AND CREDITS

11. Tax withheld

☐ 11

. 0 0

12-1998 estimated payments, credits and other payments (see instructions)

☐ 12

. 0 0

13. Detroit tax paid for you by a partnership (attach separate schedule)

☐ 13

0 0

14. Total payments and credits (add lines 11 through 13)

☐ 14

0 0

REFUND OR TAX DUE

15. If line 14 is larger than line 10 enter amount of Overpayment

☐ 15

0 0

16. Amount to be Refunded (if amended - see instructions)

☐ 16

0 0

17. Amount to be Credited on 1999 Estimated Tax (if amended - see instructions)

☐ 17

0 0

18. If line 10 is larger than line 14 enter amount of Tax Due (make check payable to: Treasurer, City of Detroit)

☐ 18

0 0

Off Ice Use Only

- Attach Copy of Form W-2 Here -

- Attach Check or Money Order Here -

SCHEDULE N - COMPUTATION OF WAGES EARNED IN DETROIT - do not use this schedule if all your work is performed in Detroit.

	You	Spouse
(see instructions for definitions of "days worked")		
1. a. Number of days paid (5 days week x 52 weeks 260 days) _____ (if other than 260 days attach explanation)	1.a _____	1.a _____
b. Vacation, holidays, sick, and other days not worked _____	1.b _____	1.b _____
c. Actual number of days worked everywhere (1 a minus 1 b) _____	1.c _____	1.c _____
2. Actual number of days worked in Detroit _____	2. _____	2. _____
3. Percentage of days worked in Detroit (line 2 divided by line 1c) _____	3. _____ %	3. _____ %
4. Total wages shown on W-2 _____	4. _____	4. _____
5. Wages earned in Detroit (line 4 multiplied by percentage on line 3)	5. _____	5. _____
Enter total for both columns, page 1 line 1 (if multiple schedules are used use the total for all line 5's) 5.		

This schedule applies to Non-Resident only. Where both Husband and Wife have income subject to allocation, figure then separately. Also a separate computation must be made for each W2. (Photocopy this schedule if needed) Retain work Log to support allocation),

SCHEDULE J - Other Income (or losses)

1. Rental income (or loss) from tangible property in the City of Detroit (attach federal schedule) _____	1. _____
2. Net profit (or loss) from business or profession (Schedule C line 6) _____	2. _____
3. Income (losses) from DETROIT partnership and other income (attach federal schedule) _____	3. _____
4. Gain (or loss) from sale or exchange of tangible property in the City of Detroit (attach federal schedule) _____	4. _____
5. Total (Add line 1,2, 3 and 4, Enter on page I line 2) _____	5. _____

SCHEDULE M - DEDUCTIONS ALLOWED ON DETROIT RETURN

You must attach copies of your federal forms to support lines 1 through 5.

(See Instructions)

	Federal Amount		Deductible Amount	
	You	Spouse	You	Spouse
1. Employee Business Expenses (attach federal form 2106 and see instructions).. _____	_____	_____	_____	_____
2. Moving Expenses (attach federal form 3903) _____	_____	_____	_____	_____
3. Individual Retirement Account (IRA) (attach federal form 1040, page 1) _____	_____	_____	_____	_____
4. Alimony (attach federal form 1040, page 1) _____	_____	_____	_____	_____
5. Total Deductions (add lines 1 through 4, enter total for both columns on page 1, line 4) _____	\$ _____		_____	

SCHEDULE C - PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION. You must attach a copy of the schedule C filed with your federal income tax return. Attach a separate schedule for each business.

1. Net profit (or loss) from business or profession per federal Schedule C attach _____	1. _____
2. Apportionment percentage from Schedule D below, line 5- if all business was conducted in Detroit, enter 1 00 % and DO NOT fill in Schedule D _____	2. _____ %
3. Apportioned income (multiply line 1 by line 2) _____	3. _____
4. Less: Applicable portion of net operating loss carryover _____	4. _____
5. Less: Applicable portion of Self-Employment Retirement deduction (attach federal form 1040, page I) _____	5. _____
6. Total: (enter amount on Schedule J above Other Income or losses, line 2) _____	6. _____

SCHEDULE D- INCOME APPORTIONMENT FORMULA:

	Located Everywhere I	Located in Detroit 11	Percentage 11 (11 divided by 1)
1. Average net book value of real and tangible personal property _____	_____	_____	_____
a. Gross annual rent paid for real property multiplied by 8 _____	_____	_____	_____
b. TOTAL (add lines I and 1 a) _____	_____	_____	_____
2. Total wages, salaries, commissions and other compensation of all employees	_____	_____	_____
3. Gross receipts from sales made or services rendered _____	_____	_____	_____
4. Total (add lines 1 b, 2 and 3 you must compute a percentage for each line) _____	_____	_____	_____
5. Average * (enter here and on Schedule C, line 2) * In determining the average , divide line 4 by 3. However, if a factor does not exist, divide the sum of the percentages by the number of factors actually used. In the case of a taxpayer authorized by the Finance Director to use a special formula, attach a copy of the approval letter.	_____	_____	_____

Under penalty of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Taxpayer's Signature	Date	Occupation	Home Phone	Work Phone
Spouse's Signature	Date	Occupation	Home Phone	Work Phone
Signature of preparer other than taxpayer	Date	Address		I.D. number

MAILING INSTRUCTIONS Due Date This return is due April 30, 1999 or at the end of the fourth month after the close of your tax year.

Returns With Payments TREASURER CITY OF DETROIT

Refund and all others DETROIT CITY INCOME TAX

P.O. BOX 33530 Detroit, Michigan 48232

2 Woodward Room B-3, Detroit, Michigan 48226